



Postlethwaite & Netterville

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Mayor-President
and Members of the Metropolitan Council
City of Baton Rouge and Parish of East Baton Rouge:

We have audited the financial statements of the City of Baton Rouge and Parish of East Baton Rouge, (the City-Parish), as of and for the year ended December 31, 2001, and have issued our report thereon dated May 10, 2002, which includes a reference to the report of other auditors and which includes an explanatory paragraph regarding the adoption of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis* - for State and Local Governments, and Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the City-Parish are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of noncompliance which we have reported to the management of the City-Parish in a separate letter dated May 10, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the internal control of the City-Parish over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Metropolitan Council in a separate letter dated May 10, 2002.

This report is intended solely for the information and use of the Metropolitan Council, the City-Parish management, federal and state awarding agencies, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Postlethwaite & McElwaine

Baton Rouge, Louisiana
May 10, 2002



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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Mayor-President
and Members of the Metropolitan Council
City of Baton Rouge and Parish of East Baton Rouge:

Compliance

We have audited the compliance of the City of Baton Rouge and Parish of East Baton Rouge (the City-Parish) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The City-Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the City-Parish's management. Our responsibility is to express an opinion on the City-Parish's compliance based on our audit.

The City-Parish's basic financial statements include the operations of the District Attorney of the Nineteenth Judicial District (the District Attorney), presented as a component unit. The District Attorney expended \$931,779 of federal grant funding during the year ended December 31, 2001 which does not appear in the accompanying schedule of expenditures of federal awards for the year ended December 31, 2001. Our audit of compliance, described below, did not include the programs of the District Attorney, as that entity was audited under separate engagement.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City-Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City-Parish's compliance with those requirements.

In our opinion, the City-Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2001-1 and 2001-2.

Internal Control Over Compliance

The management of the City-Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City-Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect City-Parish's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2001-1 through 2001-4.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, according, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the City-Parish as of and for the year ended December 31, 2001, and have issued our report thereon dated May 10, 2002 which included a reference to the report of other auditors and which includes an explanatory paragraph regarding the adoption of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis - for State and Local Governments*, and Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards for the year ended December 31, 2001 as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the Metropolitan Council, the City-Parish management, federal and state awarding agencies and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "Postlethwaite & Tottenwill". The script is cursive and fluid, with the first name being more prominent.

Baton Rouge, Louisiana
May 10, 2002

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000		GRANT AND CONTRACT REVENUES RECEIVED
	<u>GRANTOR</u>	<u>LOCAL</u>	
<u>FEDERAL AGENCY - SCHEDULE A</u>			
U.S. Department of Housing and Urban Development	\$ 558,398	\$ (1,802,665)	\$ 10,952,596
U.S. Department of Health and Human Services	676,952	(16,529)	9,597,923
Federal Emergency Management Agency	(746,881)	(166,667)	1,237,780
U.S. Department of Transportation - FHWA	6,013,585	(5,642,439)	6,706,267
U.S. Department of Transportation - National Highway Traffic Safety Administration	26,194	52,387	80,000
U.S. Department of Transportation	--	--	4,278
U.S. Department of Energy	12,978	--	135,167
U.S. Department of Agriculture	270,574	--	1,864,461
U.S. Department of Education - Rehabilitation Service Administration	(92,527)	--	97,529
U.S. Department of Labor	674,382	--	4,100,558
U. S. Department of Justice	120,767	(49,631)	1,521,165
U. S. Environmental Protection Agency	28,931	--	107,770
Office of National Drug Control Policy	--	--	--
TOTAL FEDERAL AGENCY - SCHEDULE A	\$ 7,543,353	\$ (7,625,544)	\$ 36,405,494
<u>FEDERAL AGENCY - SCHEDULE B</u>			
U.S. Department of Transportation - FTA	\$ 232,661	\$ (467,674)	\$ 5,133,488
U.S. Department of Transportation - FAA	3,062,329	--	9,764,092
Federal Emergency Management Agency	16,780	--	76,680
U. S. Environmental Protection Agency	83,564	(3,238,969)	1,150,836
TOTAL FEDERAL AGENCY - SCHEDULE B	\$ 3,395,334	\$ (3,706,643)	\$ 16,125,096

GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
			GRANTOR	LOCAL
\$ 962,995	\$ 10,905,138	\$ 1,577,043	\$ 510,940	\$ (1,188,617)
53,331	9,402,324	(19,387)	481,353	(89,247)
--	2,254,581	--	269,920	(166,667)
1,273,469	3,881,108	1,339,119	3,188,426	(5,576,789)
--	51,966	43,933	(1,840)	96,320
--	4,278	--	--	--
--	139,814	--	17,625	--
--	1,767,758	--	173,871	--
--	109,568	--	(80,488)	--
--	4,105,737	--	679,561	--
162,753	755,206	92,125	(645,192)	(120,259)
--	81,853	--	3,014	--
--	9,469	--	9,469	--
<u>\$ 2,452,548</u>	<u>\$ 33,468,800</u>	<u>\$ 3,032,833</u>	<u>\$ 4,606,659</u>	<u>\$ (7,045,259)</u>
\$ 1,209,790	\$ 5,647,250	\$ 1,240,119	\$ 746,423	\$ (437,345)
--	10,179,265	--	3,477,502	--
--	76,733	--	16,833	--
633,518	1,895,383	1,550,768	828,111	(2,321,719)
<u>\$ 1,843,308</u>	<u>\$ 17,798,631</u>	<u>\$ 2,790,887</u>	<u>\$ 5,068,869</u>	<u>\$ (2,759,064)</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
<u>FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
	121004				
<u>Direct Programs:</u>					
Community Development:					
Block Grant - 1986	182..431602	14.218	B-86-MC-22-0002	\$ (100,000)	\$ --
Block Grant - 1990	182..431602	14.218	B-90-MC-22-0002	(143,965)	--
Block Grant - 1991	182..431602	14.218	B-91-MC-22-0002	(45,040)	--
Block Grant - 1992	182..431602	14.218	B-92-MC-22-0002	(244,804)	--
Block Grant - 1993	182..431602	14.218	B-93-MC-22-0002	(116,598)	--
Block Grant - 1994	182..431602	14.218	B-94-MC-22-0002	(439,660)	(4,266)
Block Grant - 1995	182..431602	14.218	B-95-MC-22-0002	(582,914)	(10,233)
Block Grant - 1996	182..431602	14.218	B-96-MC-22-0002	(742,349)	(17,706)
Block Grant - 1997	182..431602	14.218	B-97-MC-22-0002	(1,953,610)	(371,115)
Block Grant - 1998	182..431602	14.218	B-98-MC-22-0002	1,422,450	(464,152)
Block Grant - 1999	182..431602	14.218	B-99-MC-22-0002	2,831,015	(458,253)
Block Grant - 2000	182..431602	14.218	B-00-MC-22-0002	651,809	(472,449)
Block Grant - 2001	182..431602	14.218	B-01-MC-22-0002	--	--
SUBTOTAL CFDA NUMBER 14.218				536,334	(1,798,174)
Home Grant - 1992	183..431602	14.239	M-92-MC-22-0204	--	(4,491)
Home Grant - 1994	183..431602	14.239	M-94-MC-22-0204	(557)	--
Home Grant - 1995	183..431602	14.239	M-95-MC-22-0204	20,926	--
Home Grant - 1996	183..431602	14.239	M-96-MC-22-0204	56,445	--
Home Grant - 1997	183..431602	14.239	M-97-MC-02-0204	243,614	--
Home Grant - 1998	183..431602	14.239	M-98-MC-02-0204	134,043	--
Home Grant - 1999	183..431602	14.239	M-99-MC-02-0204	50,000	--
Home Grant - 2000	183..431602	14.239	M-00-MC-22-0204	--	--
SUBTOTAL CFDA NUMBER 14.239				504,471	(4,491)
Continuum of Care Supportive Housing Program	184..431602	14.235	LA-48-9600-04	12,254	--
Continuum of Care Supportive Housing Program	184..431602	14.235	LA-48-B97-0102	57,594	--
Continuum of Care Supportive Housing Program	184..431602	14.235	LA-48-B98-0102	--	--
Continuum of Care Supportive Housing Program	184..431602	14.235	LA-48-B99-103	--	--
Continuum of Care Supportive Housing Program	184..431602	14.235	LA-48-B00-10	--	--
SUBTOTAL CFDA NUMBER 14.235				69,848	--
HOPWA Grant - 2000	185..431602	14.241	LAHOOF002	--	--
<u>Passed through E.B.R. Housing Authority</u>					
	121429				
Drug Elimination Grant	170..434105	14.854	99/00	37,483	--

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ --	\$ --	\$ --	\$ --	\$ (100,000)	\$ --
--	--	23,159	--	(120,806)	--
--	--	33,203	--	(11,837)	--
--	--	--	--	(244,804)	--
--	--	5,174	--	(111,424)	--
--	--	3,000	--	(436,660)	(4,266)
--	--	181,819	--	(401,095)	(10,233)
--	--	473,820	9,503	(268,529)	(8,203)
--	--	1,363,162	364,904	(590,448)	(6,211)
2,977,622	--	369,067	404,163	(1,186,105)	(59,989)
3,201,914	751	666,234	285,386	295,335	(173,618)
175,992	21,575	2,593,448	225,199	3,069,265	(268,825)
--	482,561	781,688	957	781,688	(481,604)
<u>6,355,528</u>	<u>504,887</u>	<u>6,493,774</u>	<u>1,290,112</u>	<u>674,580</u>	<u>(1,012,949)</u>
--	458,108	--	286,931	--	(175,668)
--	--	--	--	(557)	--
26,000	--	(503)	--	(5,577)	--
187,235	--	138,324	--	7,534	--
562,201	--	329,474	--	10,887	--
285,528	--	245,194	--	93,709	--
128,483	--	160,949	--	82,466	--
226,654	--	210,363	--	(16,291)	--
<u>1,416,101</u>	<u>458,108</u>	<u>1,083,801</u>	<u>286,931</u>	<u>172,171</u>	<u>(175,668)</u>
367,272	--	403,558	--	48,540	--
402,028	--	386,437	--	42,003	--
169,261	--	193,151	--	23,890	--
91,334	--	121,259	--	29,925	--
37,094	--	52,446	--	15,352	--
<u>1,066,989</u>	<u>--</u>	<u>1,156,851</u>	<u>--</u>	<u>159,710</u>	<u>--</u>
445,842	--	529,946	--	84,104	--
<u>37,483</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
<u>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)</u>					
Emergency Shelter 1997-99	182..431602	14.231	S-97-MC-22-0002	\$ --	\$ --
Emergency Shelter 1998-00	182..431602	14.231	S-98-MC-22-0002	(4,867)	--
Emergency Shelter 1999-01	182..431602	14.231	S-99-MC-22-0002	12,648	--
Emergency Shelter 2000-02	182..431602	14.231	S-00-MC-22-0002	--	--
<u>Passed through Louisiana</u>					
<u>Department of Social Services</u>	121109				
Emergency Shelter	170..432602	14.231	98/00	54,844	--
Emergency Shelter	170..432602	14.231	99/01	(5,920)	--
Emergency Shelter	170..432602	14.231	00/02	--	--
<u>Passed through Louisiana Department of Urban and Community Affairs</u>					
	121112				
Emergency Shelter Grant	170..432603	14.231	1988	(719)	--
SUBTOTAL CFDA NUMBER 14.231				55,986	--
121004					
Sharlo Terrace - 1994	170..431602	14.156	LA-48-0046-009	(69,036)	--
Sharlo Terrace - 1998	170..431602	14.156	LA-48-0046-009	(5,020)	--
Sharlo Terrace - 1999	170..431602	14.156	LA-48-0046-009	(8,297)	--
Sharlo Terrace - 2000	170..431602	14.156	LA-48-0046-009	(28,632)	--
Sharlo Terrace - 2001	170..431602	14.156	LA-48-0046-009	(27,137)	--
Section 8 - Existing	170..431602	14.156	LA-48-E003-001/004	(125,427)	--
Moderate Housing Assistance I - 1994	170..431602	14.156	LA-48-K219-001	(47,280)	--
Moderate Housing Assistance II - 1994	170..431602	14.156	LA-48-K219-002	4,163	--
Moderate Housing Assistance III - 1994	170..431602	14.156	LA-48-K219-003	(2,007)	--
Moderate Housing Assistance IV - 1987-94	170..431602	14.156	LA-48-K219-004	(6,351)	--
Moderate Housing Assistance IV - 1998	170..431602	14.156	LA-48-K219-004	(163)	--
Moderate Housing Assistance IV - 1999	170..431602	14.156	LA-48-K219-004	(71,339)	--
Moderate Housing Assistance IV - 2000	170..431602	14.156	LA-48-K219-004	(84,224)	--
Moderate Housing Assistance IV - 2001	170..431602	14.156	LA-48-K219-004	--	--
Section 8 Certificate Program - 1996	170..431602	14.156	LA-219-CEO-1, 2, 3 & 4	(157,884)	--
Section 8 Certificate Program - 1997	170..431602	14.156	LA-219-CEO-1, 2, 3 & 4	668	--
Section 8 Certificate Program - 1998	170..431602	14.156	LA-219-CEO-001-008	24,842	--
Section 8 Certificate Program - 1999	170..431602	14.156	LA-219-CEO-001-008	(29,172)	--
Section 8 Certificate Program - 2000	170..431602	14.156	LA-219-CEO-001-008	2,570	--
Section 8 Vouchers Program - 1999	170..431602	14.156	LA-219-CEO-001-008	(4,066)	--
Section 8 Vouchers Program - 2000	170..431602	14.156	LA-219-CEO-001-008	(11,932)	--
Section 8 Vouchers Program - 2001	170..431602	14.156	LA-219-CEO-001-008	--	--
SUBTOTAL CFDA NUMBER 14.156				(645,724)	--
Total U.S. Department of Housing and Urban Development				558,398	(1,802,665)

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ 3,827	\$ --	\$ 3,827	\$ --	\$ --	\$ --
4,552	--	9,419	--	--	--
121,468	--	108,820	--	--	--
146,418	--	151,590	--	5,172	--
56,854	--	2,010	--	--	--
80,434	--	86,021	--	(333)	--
--	--	64,891	--	64,891	--
--	--	--	--	(719)	--
413,553	--	426,578	--	69,011	--
--	--	--	--	(69,036)	--
--	--	--	--	(5,020)	--
--	--	--	--	(8,297)	--
(15,060)	--	--	--	(13,572)	--
298,507	--	316,729	--	(8,915)	--
--	--	--	--	(125,427)	--
--	--	--	--	(47,280)	--
--	--	--	--	4,163	--
--	--	--	--	(2,007)	--
--	--	--	--	(6,351)	--
--	--	93	--	(70)	--
--	--	2,450	--	(68,889)	--
(13,220)	--	16,249	--	(54,755)	--
530,309	--	494,149	--	(36,160)	--
--	--	--	--	(157,884)	--
--	--	--	--	668	--
--	--	--	--	24,842	--
--	--	1,035	--	(28,137)	--
70,464	--	808	--	(67,086)	--
--	--	138	--	(3,928)	--
(42,767)	--	6,017	--	36,852	--
388,867	--	376,520	--	(12,347)	--
1,217,100	--	1,214,188	--	(648,636)	--
10,952,596	962,995	10,905,138	1,577,043	510,940	(1,188,617)

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>NAME OF GRANTS & SOURCES</u>	<u>CODE NUMBERS</u>	<u>FEDERAL CFDA NUMBERS</u>	<u>GRANT NUMBERS</u>	<u>ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
<u>U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>	121006				
Metropolitan Medical Response System	170.431601	93.010051	233-01-0051	\$ --	\$ --
Headstart - 2000	160.431601	93.600	06CH006523	504,737	--
Headstart - 2001	160.431601	93.600	06CH006524	--	--
SUBTOTAL CFDA NUMBER 93.600				504,737	--
<u>Passed through Louisiana Department of Health and Hospitals-Office of Community Service</u>	121107				
City Court Volunteer in Court	170.432001	93.959	00/01	29,015	(16,529)
City Court Volunteer in Court	170.432001	93.959	01/02	--	--
SUBTOTAL CFDA NUMBER 93.959				29,015	(16,529)
<u>Passed through Louisiana Department of Social Services</u>	121109				
BRACA - LIHEAP Energy Assistance	160.432400	93.568	2000	46,890	--
BRACA - LIHEAP Energy Assistance	160.432400	93.568	2001	--	--
<u>Passed through Louisiana Housing Finance Agency</u>	121119				
Low Income Housing Entergy Assistance	160.432401	93.568	2001	--	--
SUBTOTAL CFDA NUMBER 93.568				46,890	--
TANG Entergy Assistance	170.432401	93.558	2001	--	--
<u>Passed through Louisiana Department of Employment and Training</u>	121118				
Community Services Block Grant:					
BRACA	160.432604	93.569	CSBG-FY-00P0019	96,325	--
BRACA	160.432604	93.569	CSBG-FY-01P0019	--	--
CSBG-State Discretionary	160.432604	93.569	CSBG-FY-92P0019	(15)	--
SUBTOTAL CFDA NUMBER 93.569				96,310	--
Total U.S. Department of Health and Human Services				676,952	(16,529)
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>					
<u>Direct Program:</u>	121008				
Project Impact	170.431102	83.551	EMT-1999-GR0001	14,698	(166,667)

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				GRANTOR	LOCAL
\$ --	\$ --	\$ 118,622	\$ --	\$ 118,622	\$ --
751,942	--	247,205	--	--	--
6,881,358	--	7,024,402	--	143,044	--
7,633,300	--	7,271,607	--	143,044	--
55,616	16,529	26,601	16,529	--	(16,529)
16,267	36,802	28,700	18,437	12,433	(18,365)
71,883	53,331	55,301	34,966	12,433	(34,894)
88,484	--	41,594	(30,708)	--	(30,708)
578,812	--	578,812	(23,645)	--	(23,645)
253,705	--	337,626	--	83,921	--
921,001	--	958,032	(54,353)	83,921	(54,353)
145,230	--	165,468	--	20,238	--
96,325	--	--	--	--	--
730,184	--	833,294	--	103,110	--
--	--	--	--	(15)	--
826,509	--	833,294	--	103,095	--
9,597,923	53,331	9,402,324	(19,387)	481,353	(89,247)
107,586	--	327,051	--	234,163	(166,667)

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
<u>FEDERAL EMERGENCY MANAGEMENT</u>					
<u>AGENCY (CONTINUED):</u>					
<u>Passed through Department of</u>					
<u>Military Affairs</u>	121126				
Hurricane Andrew	170..431102	83.516		\$ (92,099)	\$ --
Tropical Storm Allison	170..432103	83.516		--	--
SUBTOTAL CFDA NUMBER 83.516				(92,099)	--
Hazardous Mitigation Grant	170..432103	83.534		1,000	--
E.B.R. Flood Property Acquisition	170..432103	83.534		119,825	--
E.B.R. Flood Property Acquisition	170..432103	83.534		(811,342)	--
Elevation of Flood Property	170..432103	83.534		(8,425)	--
Terrorism Consequence Preparedness	170..432103	83.534		29,712	--
Terrorism Consequence Preparedness	170..432103	83.534		--	--
Emergency Enhanced Hazmat Program	170..432103	83.534		--	--
SUBTOTAL CFDA NUMBER 83.534				(669,230)	--
<u>Passed through United Way of America</u>					
Emergency Shelter (FEMA)	160..434602	83.523	LRO 001	--	--
Emergency Shelter (FEMA)	160..434602	83.523	LRO 001	--	--
Emergency Shelter (FEMA)	160..434602	83.523	LRO 001	(250)	--
SUBTOTAL CFDA NUMBER 83.523				(250)	--
Total Federal Emergency Management Agency				(746,881)	(166,667)
<u>U.S. DEPARTMENT OF TRANSPORTATION - FHWA</u>					
<u>Passed through Louisiana Department of Transportation and Development -</u>					
<u>Office of Highways</u>	121101				
Signal System Synchronization	170..432200	20.205	700-17-69	176,512	(23,211)
Millerville Road - I-12 and Harrell's Ferry Road	170..432200	20.205	700-17-71	6,204	(15,202)
Millerville Road - I-12 and Old Hammond Highway	170..432200	20.205	700-19-44	66,542	(53,233)
Computerized Signal - Highland Road and Nicholson Drive	170..432200	20.205	700-21-80,81	1,669	--
Monterrey Boulevard	170..432200	20.205	742-03-09	--	(3,814)
South Choctaw Drive - Between Monterrey Boulevard and North Sherwood Forest	170..432200	20.205	742-01-46	--	33,783
Lee Drive Bridge	170..432200	20.205	742-04-32	28,466	(228,670)
McHugh Road - Baker	170..432200	20.205	742-05-78	24,312	(16,033)
Tigerbend Road	170..432200	20.205	742-06-0071	6,428	(9,045)
Tigerbend Road	337..432200	20.205	742-06-0071	--	(402,848)
Monterrey Boulevard	170..432200	20.205	742-06-72	251,563	(5,728)
South Sherwood at Coursey	170..432200	20.205	742-07-46	51,348	(7,223)

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND <u>ADJUSTMENTS</u>	LOCAL EXPENDITURES AND <u>ADJUSTMENTS</u>	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 2001</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ --	\$ --	\$ 9,120	\$ --	\$ (82,979)	\$ --
871,542	--	986,444	--	114,902	--
871,542	--	995,564	--	31,923	--
--	--	--	--	1,000	--
119,825	--	--	--	--	--
--	--	814,676	--	3,334	--
--	--	11,175	--	2,750	--
40,000	--	10,288	--	--	--
68,210	--	65,210	--	(3,000)	--
7,272	--	7,272	--	--	--
235,307	--	908,621	--	4,084	--
(300)	--	(300)	--	--	--
23,645	--	23,645	--	--	--
--	--	--	--	(250)	--
23,345	--	23,345	--	(250)	--
1,237,780	--	2,254,581	--	269,920	(166,667)
153,572	--	39,842	5,725	62,782	(17,486)
6,204	49,477	37,012	12,337	37,012	(52,342)
86,920	--	66,541	22,180	46,163	(31,053)
--	1,669	(1,669)	1,669	--	--
--	--	--	--	--	(3,814)
--	33,783	--	--	--	--
102,748	--	74,282	11,569	--	(217,101)
--	--	4,294	1,072	28,606	(14,961)
6,428	--	19,235	4,808	19,235	(4,237)
1,027,872	883,159	1,504,323	376,081	476,451	(909,926)
89,164	9,226	(14,954)	14,954	147,445	--
51,348	(7,223)	--	--	--	--

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
<u>U.S. DEPARTMENT OF TRANSPORTATION - FHWA (CONTINUED)</u>					
Groom Road	170..432200	20.205	700-30-0245	\$ 45,734	\$ (68,428)
Goodwood @ E. Airport	337..432200	20.205	742-17-0009	13,804	(84,208)
North Sherwood @ South Choctaw	337..432200	20.205		366,687	13,592
Bluebonnet @ Perkins	337..432200	20.205	700-17-0126	5,387	(3,423)
Roadway Incident Mgt. System (RIMS)	170..432200	20.205	737-17-0001	2,591	(16,687)
Weiner Creek	337..432200	20.205	556-17-006	3,698	--
La. Hwy. 19 @ Lavey Lane	337..432200	20.205	700-17-0141	(5,580)	(27,373)
Flannery Road @ Florida Blvd.	337..432200	20.205	700-17-0118	16,791	(18,719)
Street Name Sign Program - Local Streets	170..432200	20.205	700-17-0117	35,730	--
Street Name Sign Program - State Routes	170..432200	20.205	700-17-0116	53,710	--
Bayou Fountain	337..432200	20.205	576-17-006	508,510	--
Greenwell Springs-Monticello Sidewalks	170..432200	20.205	774-17-0011	8,189	(7,805)
Choctaw Dr. @ Sorrel Ave. Intersection	337..432200	20.205	742-06-0089	--	--
Signal Replacement Floridia/Perkins/Airline	170..432200	20.205	742-17-0114	--	--
	121129				
Advanced Traffic Management Center	170..432200	20.205	742-17-0120	1,506,927	--
	121130				
Advanced Traffic Management Center	340..432201	20.205	742-17-0120	2,838,363	(4,698,164)
Advanced Traffic Management Center	340..432202	20.205	742-17-0120	--	--
SUBTOTAL CFDA NUMBER 20.205				6,013,585	(5,642,439)
Total U.S. Department of Transportation - FHWA				6,013,585	(5,642,439)
<u>U.S. DEPARTMENT OF TRANSPORTATION- NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</u>					
<u>Passed through Louisiana</u>					
<u>Department of Transportation</u>					
<u>and Development</u>					
<u>Passed through Capital Region</u>					
<u>Planning Commission</u>	121425				
Transportation Planning 2000-01	170..434101	20.505	PL-736-17-0325	--	--
Public Input Transportation Program	170..434101	20.505	PL-736-17-0325	--	--
Capital City Inter-Modal Transportation	170..434101	20.505	01-07-00-82B-10	26,194	52,387
SUBTOTAL CFDA NUMBER 20.505				26,194	52,387
Total U.S. Department of Transportation - National Highway Traffic Safety Administration				26,194	52,387
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Passed through Louisiana</u>					
<u>Department of Military Affairs</u>	121126				
HMEP Grant Program	170..432103	20.703		--	--
Total U. S. Department of Transportation				--	--

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				GRANTOR	LOCAL
\$ 69,373	\$ --	\$ 23,639	\$ (2,139)	\$ --	\$ (70,567)
--	--	(13,804)	13,804	--	(70,404)
399,873	40,000	39,744	124,211	6,558	97,803
5,387	133,814	--	--	--	(137,237)
2,591	(16,687)	--	--	--	--
17,935	--	14,237	--	--	--
60,077	79,489	331,193	33,631	265,536	(73,231)
55,927	--	39,136	(12,813)	--	(31,532)
--	--	2,049	--	37,779	--
--	--	3,073	--	56,783	--
539,323	--	30,813	--	--	--
29,486	--	53,758	2,829	32,461	(4,976)
125,853	60,636	193,994	60,636	68,141	--
--	--	65	--	65	--
863,458	--	220,768	--	864,237	--
3,012,728	6,126	174,365	668,565	--	(4,035,725)
--	--	1,039,172	--	1,039,172	--
<u>6,706,267</u>	<u>1,273,469</u>	<u>3,881,108</u>	<u>1,339,119</u>	<u>3,188,426</u>	<u>(5,576,789)</u>
<u>6,706,267</u>	<u>1,273,469</u>	<u>3,881,108</u>	<u>1,339,119</u>	<u>3,188,426</u>	<u>(5,576,789)</u>
20,000	--	20,000	--	--	--
10,000	--	10,000	--	--	--
50,000	--	21,966	43,933	(1,840)	96,320
<u>80,000</u>	<u>--</u>	<u>51,966</u>	<u>43,933</u>	<u>(1,840)</u>	<u>96,320</u>
<u>80,000</u>	<u>--</u>	<u>51,966</u>	<u>43,933</u>	<u>(1,840)</u>	<u>96,320</u>
4,278	--	4,278	--	--	--
<u>4,278</u>	<u>--</u>	<u>4,278</u>	<u>--</u>	<u>--</u>	<u>--</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
<u>U S. DEPARTMENT OF ENERGY</u>					
<u>Passed through Louisiana</u>					
<u>Department of Social Services</u>	121109				
CDBG Weatherization Assistance	170..432602	81.042	97/98	\$ 4,028	\$ --
CDBG Weatherization Assistance	170..432602	81.042	00/03	8,950	--
<u>Passed through Louisiana</u>					
<u>Housing Finance Agency</u>	121119				
Weatherization Assistance Program	170..432401	81.042	2001	--	--
SUBTOTAL CFDA NUMBER 81.042				12,978	--
Total U.S. Department of Energy				12,978	--
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<u>Direct Programs:</u>					
	121020				
Erwine Bridge-Port Hudson Rd @ Comite	170..431603	10.901	69-7217-1-100	--	--
<u>Passed through Louisiana</u>					
<u>Department of Agriculture</u>	121124				
Commodity Program	160..432606	10.569	LADA 99/00	6,943	--
<u>Passed through Louisiana</u>					
<u>Department of Social Services</u>	121109				
LAJET	170..432602	10.561	99/00	--	--
LAJET	170..432602	10.561	00/01	21,510	--
LAJET	170..432602	10.561	01/02	--	--
SUBTOTAL CFDA NUMBER 10.561				21,510	--
<u>Passed through Louisiana</u>					
<u>Department of Education</u>	121110				
Juvenile Detention Food Service	001..432106	10.558	01	--	--
Juvenile Detention Food Service	001..432106	10.558	00	4,189	--
SUBTOTAL CFDA NUMBER 10.558				4,189	--
<u>Passed through Louisiana</u>					
	121110				
Summer Food	170..432607	10.559	00	--	--
Headstart Food 2000-01	160..432607	10.550	00/01	237,932	--
Headstart Food 2001-02	160..432607	10.550	01/02	--	--
SUBTOTAL CFDA NUMBER 10.550				237,932	--
Total U.S. Department of Agriculture				270,574	--

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				GRANTOR	LOCAL
\$ -- 84,453	\$ -- --	\$ (4,028) 75,573	\$ -- --	\$ -- 70	\$ -- --
50,714	--	68,269	--	17,555	--
135,167	--	139,814	--	17,625	--
135,167	--	139,814	--	17,625	--
32,098	--	32,098	--	--	--
6,943	--	--	--	--	--
-- 156,635 12,799	-- -- --	(809) 135,020 46,771	-- -- --	(809) (105) 33,972	-- -- --
169,434	--	180,982	--	33,058	--
49,297 4,189	-- --	54,041 --	-- --	4,744 --	-- --
53,486	--	54,041	--	4,744	--
768,355	--	768,355	--	--	--
723,269 110,876	-- --	485,337 246,945	-- --	-- 136,069	-- --
834,145	--	732,282	--	136,069	--
1,864,461	--	1,767,758	--	173,871	--

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CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
<u>U.S. DEPARTMENT OF EDUCATION - REHABILITATION SERVICE ADMINISTRATION</u>					
<u>Passed through Louisiana</u>					
<u>Office of State Libraries</u>	121121				
State Aid to Public Libraries	170..432501	84.034	00/01	\$ (92,527)	\$ --
State Aid to Public Libraries	170..432501	84.034	01/02	--	--
State Aid to Public Libraries	170..432501	84.034	01/02	--	--
SUBTOTAL CFDA NUMBER 84.034				(92,527)	--
Total U.S. Department of Education - Rehabilitation Service Administration				(92,527)	--
<u>U.S. DEPARTMENT OF LABOR</u>					
<u>Passed through Louisiana</u>					
<u>Department of Labor</u>					
Job Training Partnership Act:	121118				
Title IIA	161..432604	17.250	PY-99/00-21 IIA	82,672	--
Title IIA 5% Incentive Funds	161..432604	17.250	PY-99/00-21 5%	1,904	--
8% Deobligation Carryforward 99	161..432604	17.250	PY-99/00-21 8%	--	--
Title IIC	161..432604	17.250	PY-99/00-21 IIC	3,194	--
SUBTOTAL CFDA NUMBER 17.250				87,770	--
Title IIIF	161..432604	17.246	PY 99/00-21 IIIF	16,554	--
Welfare-To-Work	161..432604	17.253	PY 98/01-21 W-T-W	287,646	--
Welfare-To-Work	161..432604	17.253	PY 99/02-21 W-T-W	--	--
SUBTOTAL CFDA NUMBER 17.253				287,646	--
WIA- Adminstration	161..432604	17.2000	PY 2000	36,445	--
WIA- Adminstration	161..432604	17.2001	PY 2001	--	--
SUBTOTAL CFDA NUMBER 17.2000 AND 17.2001				36,445	--
WIA-Adult Program	161..432604	17.258	PY 2000	28,954	--
WIA-Adult Program	161..432604	17.258	FY 2001	--	--
WIA-Adult Program	161..432604	17.258	PY 2001	--	--
SUBTOTAL CFDA NUMBER 17.258				28,954	--
WIA-Youth Program	161..432604	17.259	PY 2000	142,553	--
WIA-Dislocated Workers	161..432604	17.260	PY 2000	74,460	--
WIA-Dislocated Workers	161..432604	17.260	FY 2000	--	--
WIA-Tropical Storm Allison	161..432604	17.260	PY 2001	--	--
SUBTOTAL CFDA NUMBER 17.260				74,460	--
Total U.S. Department of Labor				674,382	--

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ --	\$ --	\$ 92,527	\$ --	\$ --	\$ --
4,000	--	1,675	--	(2,325)	--
93,529	--	15,366	--	(78,163)	--
97,529	--	109,568	--	(80,488)	--
97,529	--	109,568	--	(80,488)	--
82,672	--	(167)	--	(167)	--
10,749	--	10,886	--	2,041	--
33,051	--	33,051	--	--	--
3,194	--	--	--	--	--
129,666	--	43,770	--	1,874	--
16,554	--	(624)	--	(624)	--
964,851	--	681,605	--	4,400	--
245,167	--	332,296	--	87,129	--
1,210,018	--	1,013,901	--	91,529	--
165,214	--	128,769	--	--	--
111,698	--	141,527	--	29,829	--
276,912	--	270,296	--	29,829	--
262,330	--	233,376	--	--	--
557,804	--	774,367	--	216,563	--
--	--	18,107	--	18,107	--
820,134	--	1,025,850	--	234,670	--
862,635	--	828,416	--	108,334	--
373,354	--	298,894	--	--	--
411,285	--	579,086	--	167,801	--
--	--	46,148	--	46,148	--
784,639	--	924,128	--	213,949	--
4,100,558	--	4,105,737	--	679,561	--

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CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
U. S. DEPARTMENT OF JUSTICE					
Direct Programs:	121005				
Local Law Enforcement Block Grant	165..431103	16.592	98-LB-VX-5231	\$ (46,400)	\$ (5,156)
Local Law Enforcement Block Grant	165..431103	16.592	2001-LB-BX-3694	--	--
SUBTOTAL CFDA NUMBER 16.592				(46,400)	(5,156)
Partnership To Reduce Juvenile Gun Violence	170..431103	16.541	97-MU-FX-K004	29,705	--
Drug-Free Communities Program	170..431103	16.729	2001-JN-FX-0031	--	--
Community Policing - Cops More	170..431103	16.710	96-CI-WX-0046	--	(10,001)
Passed through Louisiana Commission on Law Enforcement					
	121116				
Police Electronic Equipment Enhancement	170..432102	16.579	P00-5-011	(451)	--
Police Electronic Equipment Enhancement	170..432102	16.579		--	--
Drug Abuse Resistance Education	170..432102	16.579	E01-5-011	37,001	--
Drug Abuse Resistance Education	170..432102	16.579		--	--
Street Sales Disruption	170..432102	16.579	B99-5-031	31,722	(1,281)
Street Sales Disruption	170..432102	16.579	B00-5-015	--	--
SUBTOTAL CFDA NUMBER 16.579				68,272	(1,281)
Juvenile Accountability Block Grant	170..432102	16.523	A98-8-021	13,389	(671)
Juvenile Accountability Block Grant	170..432102	16.523	A99-8-019	55,801	(32,522)
Juvenile Accountability Block Grant	170..432102	16.523	A00-8-019	--	--
SUBTOTAL CFDA NUMBER 16.523				69,190	(33,193)
Passed through Capital Area Human Services District					
	121424				
ABC Grant:Enforce Underage Drinking Laws	170..434109	16.540	SA 70025	--	--
Total U.S. Department of Justice				120,767	(49,631)

See Notes to Schedule of Expenditures of Federal Awards.

Continued

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				GRANTOR	LOCAL
\$ --	\$ 14,017	\$ 46,400	\$ 19,173	\$ --	\$ --
759,743	84,416	--	--	(759,743)	(84,416)
759,743	98,433	46,400	19,173	(759,743)	(84,416)
154,869	--	128,840	--	3,676	--
--	--	2,922	--	2,922	--
--	--	--	--	--	(10,001)
--	--	451	--	--	--
1,291	--	1,291	--	--	--
83,601	--	46,600	--	--	--
--	--	31,561	--	31,561	--
31,720	(1,279)	(2)	2	--	--
61,595	28,188	84,057	28,052	22,462	(136)
178,207	26,909	163,958	28,054	54,023	(136)
13,389	--	--	671	--	--
353,255	664	298,668	33,186	1,214	--
46,651	36,747	99,367	11,041	52,716	(25,706)
413,295	37,411	398,035	44,898	53,930	(25,706)
15,051	--	15,051	--	--	--
1,521,165	162,753	755,206	92,125	(645,192)	(120,259)

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>NAME OF GRANTS & SOURCES</u>	<u>CODE NUMBERS</u>	<u>FEDERAL CFDA NUMBERS</u>	<u>GRANT NUMBERS</u>	<u>ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
<u>U. S. ENVIRONMENTAL PROTECTION AGENCY (EPA)</u>					
<u>Direct Programs:</u>	121011				
EPA Wetlands Grant	170.431605	66.461	CD-986221-01-0	\$ 30,454	\$ --
EPA Wetlands Restoration	170.431605	66.461	X-986305-01-0	(5,078)	--
SUBTOTAL CFDA NUMBER 66.461				25,376	--
EPA Brownsfields Pilot Program Grant	170.431605	66.811	BP-98661401-0	3,555	--
<u>Passed through Southern States Energy Board</u>					
Pay as You Throw Grant	170.434108	66.808	956PAYT-00-001	--	--
Total U. S. Environmental Protection Agency				28,931	--
<u>OFFICE OF NATIONAL DRUG CONTROL POLICY</u>					
	121023				
High Intensity Drug Trafficking	170.431104	99.999999	I1PGCP509	--	--
Total Office of National Drug Control Policy				--	--
TOTAL FEDERAL GRANTS				\$ 7,543,353	\$ (7,625,544)

See Notes to Schedule of Expenditures of Federal Awards.

SCHEDULE A
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND <u>ADJUSTMENTS</u>	LOCAL EXPENDITURES AND <u>ADJUSTMENTS</u>	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES <u>DECEMBER 31, 2001</u>	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ 69,453	\$ --	\$ 39,322	\$ --	\$ 323	\$ --
(2,577)	--	2,501	--	--	--
66,876	--	41,823	--	323	--
32,347	--	31,483	--	2,691	--
8,547	--	8,547	--	--	--
107,770	--	81,853	--	3,014	--
--	--	9,469	--	9,469	--
--	--	9,469	--	9,469	--
<u>\$ 36,405,494</u>	<u>\$ 2,452,548</u>	<u>\$ 33,468,800</u>	<u>\$ 3,032,833</u>	<u>\$ 4,606,659</u>	<u>\$ (7,045,259)</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
<u>FEDERAL GRANTS</u>					
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<u>Direct Programs:</u>					
<u>Federal Transit Administration:</u>	121003				
Capital Assistance - 1988	402..431202	20.507	LA-90-0079	\$ --	\$ (53,061)
Capital Assistance - 1988	402..431202	20.507	LA-90-0075	--	--
Capital Assistance - 1988	402..431202	20.507	LA-90-0076	--	--
Planning - 1998 1160198 & 1160098	402..431202	20.507	LA-90-2198	2,160	--
Planning - 1999 1160199	402..431202	20.507	LA-90-2208	1,667	--
Planning - 2000	402..431202	20.507	LA-90-2217	--	--
Planning - 2001	402..431202	20.507	LA-90-2226	--	--
Capital Assistance - 1991	402..431202	20.507	LA-90-0114	--	(8,036)
Capital Assistance - 1992	402..431202	20.507	LA-90-0128	1	(15,773)
Capital Assistance - 1993	402..431202	20.507	LA-90-0139	--	(506)
Capital Assistance - 1994	402..431202	20.507	LA-90-0153	--	(7,509)
Capital Assistance - 1997	402..431202	20.507	LA-90-0183	52,102	(88,260)
Capital Assistance - 1998	402..431202	20.507	LA-90-0198	--	(76,009)
Capital Assistance - 1999	402..431202	20.507	LA-90-0208	--	(48,297)
Capital Assistance - 2000	402..431202	20.507	LA-90-0217	176,731	(169,463)
Capital Assistance - 2001	402..431202	20.507	LA-90-0226	--	--
Capital Assistance - 1997	402..431202	20.507	LA-03-0068	--	(760)
Operating Assistance-Reverse Commute	402..431202	20.507	LA-37-4001	--	--
SUBTOTAL CFDA NUMBER 20.507				232,661	(467,674)
Total U.S. Department of Transportation- FTA				232,661	(467,674)
<u>Direct Programs:</u>					
<u>Federal Aviation Administration:</u>	482..121007				
Test Home Project	482..431219	20.106	3-22-0006-32	744,525	--
Noise Compatibility Project		20.106	3-22-0006-33	1,126	--
Taxiway F - Engineering Phase		20.106	3-22-0006-34	828	--
Terminal Development		20.106	3-22-0006-35	62,804	--
Noise Mitigation - Zion City		20.106	3-22-0006-36	34,497	--
Terminal Development		20.106	3-22-0006-37	439,842	--
Rehabilitation of ARFF Building/ARFF Vehicle		20.106	3-22-0006-38	198,123	--
Sound Insulation 110 Residents		20.106	3-22-0006-40	9,878	--
Land Acquisition/Relocation Assistance		20.106	3-22-0006-39	139	--
Construction New Access Road		20.106	3-22-0006-41	(1)	--
Relocate Electrical Vault		20.106	3-22-0006-43	106,499	--
Soundproof Sixty Residences		20.106	3-22-0006-42	137,622	--
Construct Access Road Phase I		20.106	3-22-0006-44	1,080,793	--
Sound Insulate Residences		20.106	3-22-0006-45	33,754	--
Engineered Material Arresting System		20.106	3-22-0006-46	--	--
Rehab Portion of South G. A. Apron		20.106	3-22-0006-47	--	--
Noise Mitigation within the 65 DNL Contour		20.106	3-22-0006-48	211,900	--
Rehab Taxiway "F" and East G. A. Apron		20.106	3-22-0006-49	--	--
Aircraft Rescue and Firefighting Vehicle		20.106	3-22-0006-50	--	--

See Notes to Schedule of Expenditures of Federal Awards.

SCHEDULE B

GRANT AND CONTRACT REVENUES RECEIVED	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				GRANTOR	LOCAL
\$ --	\$ --	\$ --	\$ 17,846	\$ --	\$ (35,215)
37,728	9,431	37,728	9,431	--	--
26,609	6,652	26,609	6,652	--	--
16,220	--	14,060	--	--	--
58,254	--	56,587	--	--	--
170,086	--	191,798	--	21,712	--
12,243	--	12,242	--	(1)	--
32,141	--	32,141	8,036	--	--
77,428	--	77,427	15,773	--	--
2,023	--	2,023	506	--	--
30,032	--	30,032	7,509	--	--
108,290	27,995	63,195	23,519	7,007	(92,736)
--	--	--	--	--	(76,009)
811	--	811	202	--	(48,095)
804,953	114,445	1,077,753	269,438	449,531	(14,470)
3,253,612	1,051,267	3,521,786	880,447	268,174	(170,820)
3,058	--	3,058	760	--	--
500,000	--	500,000	--	--	--
5,133,488	1,209,790	5,647,250	1,240,119	746,423	(437,345)
5,133,488	1,209,790	5,647,250	1,240,119	746,423	(437,345)
--	--	(14,989)	--	729,536	--
--	--	--	--	1,126	--
--	--	--	--	828	--
--	--	66,026	--	128,830	--
154,780	--	159,418	--	39,135	--
--	--	(234,812)	--	205,030	--
--	--	69,440	--	267,563	--
1,305,041	--	1,338,482	--	43,319	--
15,921	--	17,426	--	1,644	--
--	--	--	--	(1)	--
382,869	--	277,824	--	1,454	--
1,487,248	--	1,413,615	--	63,989	--
736,506	--	--	--	344,287	--
2,473,512	--	2,469,022	--	29,264	--
187,998	--	214,394	--	26,396	--
130,095	--	175,708	--	45,613	--
1,886,320	--	2,238,407	--	563,987	--
576,036	--	915,056	--	339,020	--
--	--	585,450	--	585,450	--

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BUSINESS-TYPE ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

NAME OF GRANTS & SOURCES	CODE NUMBERS	FEDERAL CFDA NUMBERS	GRANT NUMBERS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2000	
				GRANTOR	LOCAL
<u>U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED):</u>					
<u>Direct Programs:</u>					
<u>Federal Aviation Administration (continued):</u>					
Soundproof 65-69 DNL Noise		20.106	3-22-0006-51	\$ --	\$ --
Install Engineered Material Arresting System		20.106	3-22-0006-52	--	--
Acquire ILEAV Equipment		20.106	3-22-0006-53	--	--
SUBTOTAL CFDA NUMBER 20.106				3,062,329	--
Total U.S. Department of Transportation - FAA				3,062,329	--
<u>FED. EMERGENCY MANAGEMENT AGENCY</u>					
<u>Passed through Louisiana</u>					
<u>Department of Military Affairs</u>	121126				
Civil Defense Personnel and Administrative - 2000	001..432103	83.503		16,780	--
Civil Defense Personnel and Administrative - 1999	001..432103	83.503		--	--
SUBTOTAL CFDA NUMBER 83.503				16,780	--
Total Fed. Emergency Management Agency				16,780	--
<u>U. S. ENVIRONMENTAL PROTECTION AGENCY (EPA)</u>					
<u>Direct Programs:</u>	121011				
Wastewater Systems Improvements	429..431605	66.606	XP986109-01-0	--	(893,506)
Wastewater Systems Improvements	429..431605	66.606	XP98635001-0	--	(1,636,364)
Wastewater Systems Improvements	429..431605	66.606	XP986109-01-0	83,564	(709,099)
Wastewater Systems Improvements	429..431605	66.606	XP986110-10-0	--	--
SUBTOTAL CFDA NUMBER 66.606				83,564	(3,238,969)
Total U. S. Environmental Protection Agency				83,564	(3,238,969)
TOTAL FEDERAL GRANTS				\$ 3,395,334	\$ (3,706,643)

The above grants do not accrue in accordance with NCGA Statement 2; therefore, are reported separately.

See Notes to Schedule of Expenditures of Federal Awards.

SCHEDULE B
(Continued)

GRANT AND CONTRACT REVENUES <u>RECEIVED</u>	GRANTEE MATCHING CONTRIBUTION MISCELLANEOUS REVENUES	FEDERAL EXPENDITURES AND ADJUSTMENTS	LOCAL EXPENDITURES AND ADJUSTMENTS	ACCRUED (DEFERRED) GRANT AND CONTRACT REVENUES DECEMBER 31, 2001	
				<u>GRANTOR</u>	<u>LOCAL</u>
\$ 419,360	\$ --	\$ 450,930	\$ --	\$ 31,570	\$ --
86	--	86	--	--	--
8,320	--	37,782	--	29,462	--
9,764,092	--	10,179,265	--	3,477,502	--
9,764,092	--	10,179,265	--	3,477,502	--
16,780	--	--	--	--	--
59,900	--	76,733	--	16,833	--
76,680	--	76,733	--	16,833	--
76,680	--	76,733	--	16,833	--
--	--	--	--	--	(893,506)
643,724	--	1,268,273	1,037,678	624,549	(598,686)
507,112	--	627,110	513,090	203,562	(196,009)
--	633,518	--	--	--	(633,518)
1,150,836	633,518	1,895,383	1,550,768	828,111	(2,321,719)
1,150,836	633,518	1,895,383	1,550,768	828,111	(2,321,719)
<u>\$ 16,125,096</u>	<u>\$ 1,843,308</u>	<u>\$ 17,798,631</u>	<u>\$ 2,790,887</u>	<u>\$ 5,068,869</u>	<u>\$ (2,759,064)</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
Notes to Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2001

Note A - General

The City-Parish Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, (the City-Parish). All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies.

Note B - Basis of Accounting

The City-Parish Schedule of Expenditures of Federal Awards is presented using the modified or full accrual basis of accounting, which is described in note 1 to the City-Parish's financial statements for the year ended December 31, 2001. Schedule A details federal awards recorded in governmental fund types wherein revenues are recognized to the extent of expenditures (modified accrual). Schedule B details federal awards for proprietary fund types where government subsidies or contributions are recorded (full accrual accounting).

Note C - Relationship to Federal Financial Reports

Amounts reported in the Schedule of Expenditures of Federal Awards agree with the amounts reported in the related federal financial reports.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
Schedule of Findings and Questioned Costs
Year Ended December 31, 2001

A. Summary of Auditors' Results:

- [a] The type of report issued on the financial statements: unqualified opinion
- [b] Reportable conditions in internal control were disclosed by the audit of the Financial Statements: none reported Material weaknesses: no
- [c] Noncompliance which is material to the financial statements: no
- [d] Reportable conditions in internal control over major programs: yes Material weaknesses: no
- [e] The type of report issued on compliance for major programs: unqualified opinion Material weaknesses: no
- [f] Any audit findings which are required to be reported under Section 510 (a) of OMB Circular A-133: yes
- [g] Major programs:
 - U.S. Department of Housing and Urban Development
Community Development Block Development
C.F.D.A. Number 14.218
 - U.S. Department of Health and Human Services
Headstart
C.F.D.A. Number 93.600
 - U.S. Department of Labor
Workforce Investment Act Cluster
C.F.D.A. Number 17.258 -17.260
 - U.S. Environmental Protection Agency
Wastewater Systems Improvements Grant
C.F.D.A. Number 66.606
- [h] Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,538,023
- [i] Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: yes

B. Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:

None

C. Findings and Questioned Cost relating to Major Federal Award Programs:

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
Schedule of Findings and Questioned Costs
Year Ended December 31, 2001

17.255 Workforce Investment Act (WIA)

2001-1 Monitoring

Criteria: As part of its monitoring responsibilities with regard to subrecipients, a pass-through or awarding entity is responsible for, among other things, ensuring that required audits are performed, reviewing the results of those audits, and requiring the subrecipient to take prompt corrective action for any findings of non-compliance.

Condition: While the grantee does obtain the required audit reports, it does not review the appropriate reports within the submitted audit reporting package that would reveal findings of non-compliance or internal control weaknesses over compliance.

Effect: The grantee would be unaware of any findings of non compliance or internal control weaknesses and, therefore, would be unable to monitor prompt corrective action.

Recommendation: As well as reviewing the financial statements of the subrecipient and the audit report thereon, Workforce Investment Board administrative staff should review the related reports on compliance and internal control for major federal award programs and the Schedule of Findings and Questioned Costs, all of which should be included in the submitted audit reporting package. If findings have been reported, then corrective action plans for remedying the findings should be monitored .

Management Response: The City-Parish Workforce Investment office has set up a policy/procedure whereby the Workforce Investment Board administrative staff will review the financial statements of the subrecipient\contractor and the audit reports therein, on compliance and internal control of major Federal award programs and the Schedule of Findings and Questioned Costs, all of which should be included. If findings have been reported , then a corrective action plan will be established and monitored for remedying the finding. If necessary, funding may be held up until corrective action takes place. This policy will be implemented immediately. We are in the process of reviewing contracts in place and will review the financials for all new contracts.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
Schedule of Findings and Questioned Costs
Year Ended December 31, 2001

14.218 Community Development Block Grant

2001-2 Program Income

Criteria:	The OMB Common Rule requires program income received to be deducted from federal outlays unless the grant agreement or federal agency specifies alternative uses.
Condition:	Program income, consisting primarily of loan repayments has not been used consistently on a first-in, first-out basis to offset draw-downs on the grant. Draw-downs occurred even though program income was available for use.
Effect:	The grantee is out of compliance with the grants management provisions of the Common Rule and has in essence overdrawn the amount of funds needed in order to carry out the program. The balance of available program income as of December 31, 2001, was \$678,378.
Recommendation:	All draw-downs of grant funds should be offset by the balance of unused program income.

Management Response: The program income in question is that income received and applied to the housing loan program activity. Attached is a letter dated May 16, 2001, to the grantor agency, U. S Housing and Urban Development. The City-Parish has requested clarification on the methodology of drawing-down funds for loans. When a response is received, we will take corrective action as instructed by the grantor agency.

2001-3 Program Income

Criteria:	The OMB Common Rule encourages grantees to generate program income to defray the program costs.
Conditions:	The grantee, while designing its program to collect program income by way of collection of loan repayments, lacks a formalized process and policy for pursuing collection of delinquent loan payments.
Effect:	The grantee may be foregoing program income that it may have generated had such a formalized process and policy been established and followed.
Recommendation:	The grantee should establish, in writing, the processes and procedures to follow in pursuing collection of delinquent loans. Grantee staff should then consistently adhere to the written policy and procedures and document compliance with those procedures.

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
Schedule of Findings and Questioned Costs
Year Ended December 31, 2001

Management's Response *Within sixty (60) days, the City-Parish Office of Community Development will complete and implement a written set of procedures for collection actions involving delinquent loans.*

2001-4 Criteria: Program income should be recorded into the accounting records of the grantee on a timely basis.

Conditions: The primary tool used by the grantee to track and collect program income is the software used by the company that has been contracted to service the loans. This software generates monthly portfolio, collection and delinquency reports which are submitted to the grantee on a monthly basis. During our testing, we noticed that certain loans which had been disbursed from the grant funds did not appear on the servicer's December 2001 portfolio report. This indicates that the tested loans had not been entered into the servicer's accounting software on a timely basis.

Effect: The grantee may not be getting a true picture of the loans outstanding in the program and could potentially be unaware of program income due from borrowers if the servicer's monthly reports are not current and complete. Additionally, loan payments may be coming due without knowledge of the servicer who is responsible for collection of the loans. Timely billing may not occur if the loans are not entered into the servicer's loan accounting software.

Recommendation: The grantee should develop procedures to ensure that loans disbursed are posted into the servicer's loan accounting software in a timely manner. Such procedures could include:

- a. Reconciliation of loans disbursed per the general ledger to the loan servicer's reports.
- b. Tickler system in loan files that would serve as a reminder to personnel to submit the information to the servicer.
- c. Review of the servicer's report for completeness and accuracy by program personnel.

Management's Response: *The following corrective action will be taken by the City-Parish Community Development Office:*

- 1.) *Loans closed each month will be submitted to the servicer on a set schedule at the end of each month. This will apply to loans closed in the month and for which the closing and receipt of complete final loan documents is on hand within 5 work days prior to the end of the month. (Timing on submission of the*

CITY OF BATON ROUGE – PARISH OF EAST BATON ROUGE
Schedule of Findings and Questioned Costs
Year Ended December 31, 2001

complete document copies to the servicer is partly dependent upon the timing for receipt of documents from closing attorneys. Loan documentation, foreexample, includes a copy of the recorded mortgage on the property. Recording into the official property records does not occur until after the closing of the loan.)

- 2.) *A loan portfolio report is received from the servicer monthly, generally by the 15th of each month. That report reflects all outstanding loans “booked” as of the end of the preceding month. A copy of each monthly portfolio report is already provided to the Loan Officer for review. We will revise our process as follows: After the report is compared with those loans submitted to the servicer, it will be annotated to indicate loans added to the servicer portfolio listing—noting whether each is correctly listed. A copy of each monthly reconciliation will be forwarded to Finance-Accounting. If any corrections are found to be necessary, OCD staff will notify the servicer and the correction monitored on the following report. A copy of OCD’s list of loans that are pending set-up on the servicer’s portfolio list will also be provided to Finance-Accounting for its use in reconciling with its general ledger.*



Office of Community Development

Division of Human Development and Services
City of Baton Rouge
Parish of East Baton Rouge

May 16, 2002

Mr. Gregory J. Hamilton
CPD Director
U.S. Department of Housing and Urban Development
Hale Boggs Building
501 Magazine St.
8th Floor
New Orleans, LA 70130

Dear Mr. Hamilton:

The annual single-audit for the City-Parish 2001 Fiscal year is in the process of being completed. During the course of the audit, the independent auditors raised a question concerning CDBG program income.

While the final audit report is not complete as of the date of this letter, it appears that the report will include a finding concerning the expenditure of CDBG program income prior to disbursement of entitlement funds.

The preliminary audit finding notes that program income has not been consistently used prior to drawdowns of entitlement funds, and refers to the OMB Common Rule that calls for program income to be deducted from federal outlays unless the grant agreement/federal agency specifies otherwise. As a corrective action, the preliminary audit comment recommends that grant funds be offset by the balance of unused program income.

The program income in question involves income from loan repayments. We use a revolving loan fund. Repayments on loans made with CDBG entitlement funds are deposited to a separate housing loan activity account and this repayment income is solely used to make additional housing loans. It is our office's understanding of CDBG regulations that the "first-use" of program income pursuant to a revolving fund does not apply to all CDBG drawdowns, but only to activities under the revolving fund.

The response that I prepared to the finding, for inclusion in the audit report, further describes our understanding of CDBG regulations on program income as it applies to a revolving fund. That response disagrees with the recommended corrective action to offset housing loan income under our revolving fund against all entitlement drawdowns. That response notes that we will first seek written clarification from HUD, and will then take corrective action, if so determined necessary, in accordance with HUD's response.

Thus, this letter is pursuant to our initial response to this audit finding and to request HUD's clarification on this matter. If there are any questions or additional information needed pursuant to this response, please contact me at (225) 389-3039.

Sincerely,

Al Gensler
Urban Development Director



EQUAL HOUSING
OPPORTUNITY

Post Office Box 1471, Baton Rouge, LA. 70821-1471
Tel: (225) 389-3039 FAX: (225) 389-3939 TDD: (225) 389-3082

Email: ocd@ci.baton-rouge.la.us
Internet: <http://www.ci.baton-rouge.la.us/dept/ocd>

BUSINESS CONDUCTED IN ACCORDANCE WITH THE FEDERAL FAIR HOUSING LAW
(TITLE VIII OF THE CIVIL RIGHTS ACT OF 1968)

FORM **SF-SAC**
(3-20-2001)U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS
for Fiscal Year Ending Dates On or After January 1, 2001**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

RETURN TO**Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132****GENERAL INFORMATION (To be completed by auditee, except for Item 7)****1. Fiscal period ending date for this submission**Month / Day / Year Fiscal Period End Dates Must
12 / 31 / 2001 Be On or After January 1, 2001**2. Type of Circular A-133 audit**1 ☒ Single audit 2 ☐ Program-specific audit**3. Audit period covered**1 ☒ Annual 3 ☐ Other — Months
2 ☐ Biennial**FEDERAL
GOVERNMENT
USE ONLY****4. Date received by Federal
clearinghouse****5. Employer Identification Number (EIN)**b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☒ No

a. Auditee EIN

7 2 6 0 0 0 1 3 7

**If Part I, Item 5b = "Yes," complete Part I, Item 5c
(Complete the continuation sheet on Page 4)****6. AUDITEE INFORMATION****a. Auditee name**

CITY OF BATON ROUGE-PARISH OF EAST BATON ROUGE

b. Auditee address (Number and street)

222 ST. LOUIS STREET

City

BATON ROUGE

State

LA

ZIP + 4 Code

7 0 8 2 1 - 1 4 7 1

c. Auditee contact

Name

VICKI P. HARRISS

Title

ACCOUNTING MANAGER

d. Auditee contact telephone

(225) 389 — 3316

e. Auditee contact FAX (Optional)

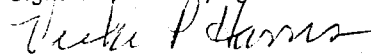
(225) 389 — 7831

f. Auditee contact E-mail (Optional)

VHARRIS@CI.BATON-ROUGE.LA.US

g. AUDITEE CERTIFICATION STATEMENT — This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official



Printed Name/Title of certifying official

Vicki P. Harris, Accounting Manager

Date

Month Day Year

05 / 10 / 2002

7. AUDITOR INFORMATION (To be completed by auditor)**a. Auditor name**

POSTLEWAITE & NETTERVILLE APAC

b. Auditor address (Number and street)

8550 UNITED PLAZA BLVD

City

BATON ROUGE

State

LA

ZIP + 4 Code

7 0 8 0 9 -

c. Auditor contact

Name

JOEY RICHARD

Title

AUDIT DIRECTOR

d. Auditor contact telephone

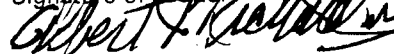
(800) 201 — 7332

e. Auditor contact FAX (Optional)

() —

f. Auditor contact E-mail (Optional)**9. AUDITOR STATEMENT** — The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 8, 9, and 10, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor



Date

Month Day Year

5 / 10 / 2002

GENERAL INFORMATION - Continued

8. Did the auditee expend more than \$25,000,000 in Federal awards during the fiscal year? (Mark (X) one box)
 1 ☒ Yes - **Identify Cognizant Agency in Part I, Item 9** 2 ☐ No - **SKIP to Part II, Item 1**

9. Indicate which **Federal** awarding agency provided the predominant amount of direct funding in **fiscal year 2000**. (Mark (X) one box) However, if cognizance has been reassigned, see instructions.

- | | | | |
|--|---|---|---|
| 02 <input type="checkbox"/> Agency for International Development | 81 <input type="checkbox"/> Energy | 14 <input type="checkbox"/> Housing and Urban Development | 47 <input type="checkbox"/> National Science Foundation |
| 10 <input type="checkbox"/> Agriculture | 66 <input type="checkbox"/> Environmental Protection Agency | 15 <input type="checkbox"/> Interior | 20 <input checked="" type="checkbox"/> Transportation |
| 11 <input type="checkbox"/> Commerce | 83 <input type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice | <input type="checkbox"/> Other - Specify: |
| 12 <input type="checkbox"/> Defense | 93 <input type="checkbox"/> Health and Human Services | 17 <input type="checkbox"/> Labor | |
| 84 <input type="checkbox"/> Education | | | |

FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)
 1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion
2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☒ No
3. Is a reportable condition disclosed? 1 ☐ Yes 2 ☒ No - **SKIP to Item 5**
4. Is any reportable condition reported as a material weakness? 1 ☐ Yes 2 ☐ No
5. Is a material noncompliance disclosed? 1 ☐ Yes 2 ☒ No

FEDERAL PROGRAMS (To be completed by auditor)

1. Type of audit report on major program compliance
 1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion
2. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending greater than \$300,000 in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA SOP 98-3 chapter 10) 1 ☒ Yes 2 ☐ No
3. What is the dollar threshold to distinguish Type A and Type B programs? (\$ ____ .520(b)) \$ 1,538,023
4. Did the auditee qualify as a low-risk auditee? (\$ ____ .530) 1 ☒ Yes 2 ☐ No
5. Is a reportable condition disclosed for any major program? (\$ ____ .510(a)(1)) 1 ☒ Yes 2 ☐ No - **SKIP to Item 7**
6. Is any reportable condition reported as a material weakness? (\$ ____ .510(a)(1)) 1 ☐ Yes 2 ☒ No
7. Are any known questioned costs reported? (\$ ____ .510(a)(3) or (4)) 1 ☒ Yes 2 ☐ No
8. Was a Summary Schedule of Prior Audit Findings prepared? (\$ ____ .315(b)) 1 ☒ Yes 2 ☐ No

9. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. (Mark (X) all that apply or None)

- | | | | |
|--|--|---|--|
| 02 <input type="checkbox"/> Agency for International Development | 83 <input type="checkbox"/> Federal Emergency Management Agency | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration |
| 10 <input type="checkbox"/> Agriculture | 39 <input type="checkbox"/> General Services Administration | 89 <input type="checkbox"/> National Archives and Records Administration | 19 <input type="checkbox"/> State |
| 23 <input type="checkbox"/> Appalachian Regional Commission | 93 <input type="checkbox"/> Health and Human Services | 05 <input type="checkbox"/> National Endowment for the Arts | 20 <input type="checkbox"/> Transportation |
| 11 <input type="checkbox"/> Commerce | 14 <input checked="" type="checkbox"/> Housing and Urban Development | 06 <input type="checkbox"/> National Endowment for the Humanities | 21 <input type="checkbox"/> Treasury |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 03 <input type="checkbox"/> Institute for Museum Services | 47 <input type="checkbox"/> National Science Foundation | 82 <input type="checkbox"/> United States Information Agency |
| 12 <input type="checkbox"/> Defense | 15 <input type="checkbox"/> Interior | 07 <input type="checkbox"/> Office of National Drug Control Policy | 64 <input type="checkbox"/> Veterans Affairs |
| 84 <input type="checkbox"/> Education | 16 <input type="checkbox"/> Justice | 59 <input type="checkbox"/> Small Business Administration | 00 <input type="checkbox"/> None |
| 81 <input type="checkbox"/> Energy | 17 <input type="checkbox"/> Labor | | <input type="checkbox"/> Other - Specify: |
| 66 <input type="checkbox"/> Environmental Protection Agency | 09 <input type="checkbox"/> Legal Services Corp | | |

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- the Federal Audit Clearinghouse archives ☒
- and, if not marked above, the cognizant agency (if identified in Part I, Item 9) ☐

Count total number of boxes marked above and submit this number of reporting packages

3

EIN:

REPORT ID: 40647 6/17/02

FEDERAL PROGRAMS - Continued (Page 3 - #1 of 6)

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			11. AUDIT FINDINGS				
CFDA Number (a)	Research and development (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
1 4 .218	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 6,493,774 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	J	2001-2,2001-3, 2001-4
1 4 .239	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	COMMUNITY DEVELOPMENT HOME GRANT	\$ 1,083,801 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 4 .235	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	CONTINUUM OF CARE SUPPORTIVE HOUSING PROGRAM	\$ 1,156,851 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 4 .241	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	HOPWA GRANT	\$ 529,946 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 4 .231	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	EMERGENCY SHELTER	\$ 426,578 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 4 .156	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	MODERATE HOUSING ASSISTANCE	\$ 1,214,188 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
9 3 .010051	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	METROPOLITAN MEDICAL RESPONSE SYSTEM	\$ 118,622 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
9 3 .600	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	HEADSTART	\$ 7,271,607 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	O	N/A
9 3 .992	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	CITY COURT VOLUNTEER IN COURT	\$ 55,301 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
9 3 .568	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	LIHEAP ENERGY ASSISTANCE	\$ 958,032 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
TOTAL FEDERAL AWARDS EXPENDED			\$ 51,267,431 .00	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS			

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- | | | | |
|------------------------------------|---|--|----------|
| A. Activities allowed or unallowed | F. Equipment and real property management | K. Real property acquisition and relocation assistance | O. None |
| B. Allowable costs/cost principles | G. Matching, level of effort, earmarking | L. Reporting | P. Other |
| C. Cash management | H. Period of availability of Federal funds | M. Subrecipient monitoring | |
| D. Davis - Bacon Act | I. Procurement and suspension and debarment | N. Special tests and provisions | |
| E. Eligibility | J. Program income | | |

⁴ N/A for NONE

FEDERAL PROGRAMS - Continued (Page 3 - #2 of 6)

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			11. AUDIT FINDINGS				
CFDA Number (a)	Research and development (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
9 3 .558	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TANG ENTERGY ASSISTANCE	\$ 165,468 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
9 3 .569	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	COMMUNITY SERVICES BLOCK GRANT	\$ 833,294 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .551	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	PROJECT IMPACT	\$ 327,051 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .516	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	HURRICANE ANDREW	\$ 9,120 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .516	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TROPICAL STORM ALLISON	\$ 986,444 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .534	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	EAST BATON ROUGE FLOOD PROPERTY ACQUISITION	\$ 814,676 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .534	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	ELEVATION OF FLOOD PROPERTY	\$ 11,175 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .534	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TERRORISM CONSEQUENCE PREPAREDNESS	\$ 75,498 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .534	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	EMERGENCY ENHANCED HAZMAT PROGRAM	\$ 7,272 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .523	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	EMERGENCY SHELTER	\$ 23,345 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
TOTAL FEDERAL AWARDS EXPENDED			\$ 51,267,431 .00	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS			

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- | | | | |
|------------------------------------|---|--|----------|
| A. Activities allowed or unallowed | F. Equipment and real property management | K. Real property acquisition and relocation assistance | O. None |
| B. Allowable costs/cost principles | G. Matching, level of effort, earmarking | L. Reporting | P. Other |
| C. Cash management | H. Period of availability of Federal funds | M. Subrecipient monitoring | |
| D. Davis - Bacon Act | I. Procurement and suspension and debarment | N. Special tests and provisions | |
| E. Eligibility | J. Program income | | |

⁴ N/A for NONE

FEDERAL PROGRAMS – Continued (Page 3 - #3 of 6)

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			11. AUDIT FINDINGS				
CFDA Number (a)	Research and develop- ment (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
2 0 .205	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	HIGHWAY PLANNING AND CONSTRUCTION GRANTS	\$ 3,881,108 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
2 0 .505	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	TRANSPORTATION PLANNING	\$ 51,966 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
2 0 .703	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	HMEP GRANT	\$ 4,278 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 1 .042	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	CDBG WEATHERIZATION	\$ 139,814 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 0 .901	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	ERWIN BRIDGE	\$ 32,098 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 0 .561	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	LOUISIANA JOB EMPLOYMENT TRAINING	\$ 180,982 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 0 .558	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	JUVENILE DETENTION FOOD SERVICE	\$ 54,041 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 0 .559	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	SUMMER FOOD	\$ 768,355 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1 0 .550	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	HEADSTART FOOD	\$ 732,282 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 4 .034	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	STATE AID TO PUBLIC LIBRARIES	\$ 109,568 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
TOTAL FEDERAL AWARDS EXPENDED			\$ 51,267,431 .00	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS			

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)

³ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- | | | | |
|------------------------------------|---|--|----------|
| A. Activities allowed or unallowed | F. Equipment and real property management | K. Real property acquisition and relocation assistance | O. None |
| B. Allowable costs/cost principles | G. Matching, level of effort, earmarking | L. Reporting | P. Other |
| C. Cash management | H. Period of availability of Federal funds | M. Subrecipient monitoring | |
| D. Davis – Bacon Act | I. Procurement and suspension and debarment | N. Special tests and provisions | |
| E. Eligibility | J. Program income | | |

⁴ N/A for NONE

EIN:

6/17/02

REPORT ID: 40647

FEDERAL PROGRAMS – Continued (Page 3 - #4 of 6)

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number (a)		Research and develop- ment (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	11. AUDIT FINDINGS	
Federal Agency Prefix ¹	Extension ²						Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
1	7	250	JOB TRAINING PARTNERSHIP ACT	\$ 43,770 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	7	246	TITLE III F	\$ -624 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	7	253	WELFARE TO WORK	\$ 1,013,901 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	7	2000/2001	WIA - ADMINISTRATION	\$ 270,296 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	7	258	WIA - ADULT PROGRAM	\$ 1,025,850 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	M	2001-1
1	7	259	WIA - YOUTH PROGRAM	\$ 828,416 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	M	2001-1
1	7	260	WIA - DISLOCATED WORKERS	\$ 877,980 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	M	2001-1
1	7	260	WIA - TROPICAL STORM ALLISON	\$ 46,148 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	M	2001-1
1	6	592	LOCAL LAW ENFORCEMENT BLOCK GRANT	\$ 46,400 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	6	541	PARTNERSHIP TO REDUCE JUVENILE GUN VIOLENCE	\$ 128,840 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
TOTAL FEDERAL AWARDS EXPENDED				\$ 51,267,431 .00	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS			

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)³ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § .510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
 B. Allowable costs/cost principles
 C. Cash management
 D. Davis - Bacon Act
 E. Eligibility
 F. Equipment and real property management
 G. Matching, level of effort, earmarking
 H. Period of availability of Federal funds
 I. Procurement and suspension and debarment
 J. Program income
 K. Real property acquisition and relocation assistance
 L. Reporting
 M. Subrecipient monitoring
 N. Special tests and provisions
 O. None
 P. Other

⁴ N/A for NONE

EIN:

FEDERAL PROGRAMS - Continued (Page 3 - #5 of 6)

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR				11. AUDIT FINDINGS				
CFDA Number (a)		Research and develop- ment (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
Federal Agency Prefix ¹	Extension ²							
1	6	.729	DRUG FREE COMMUNITIES PROGRAM	\$ 2,922 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	6	.579	POLICE ELECTRONIC EQUIPMENT ENHANCEMENT	\$ 1,742 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	6	.579	DRUG ABUSE RESISTANCE EDUCATION	\$ 78,161 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	6	.579	STREET SALES DISRUPTION	\$ 84,055 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	6	.523	JUVENILE ACCOUNTABILITY BLOCK GRANT	\$ 398,035 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
1	6	.540	ENFORCE UNDERAGE DRINKING	\$ 15,051 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
6	6	.461	EPA WETLANDS	\$ 41,823 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
6	6	.811	EPA BROWNSFIELD PILOT	\$ 31,483 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
6	6	.808	PAY AS YOU THROW GRANT	\$ 8,547 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
9	9	.999999	HIGH INTENSITY DRUG TAFFICKING AREA	\$ 9,469 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
TOTAL FEDERAL AWARDS EXPENDED				\$ 51,267,431 .00	IF ADDITIONAL LINES ARE NEEDED, PLEASE PHOTOCOPY THIS PAGE, ATTACH ADDITIONAL PAGES TO THE FORM, AND SEE INSTRUCTIONS			

¹ See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.² Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (See Instructions)³ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under § 510(a)) reported for each Federal program.

- | | | | |
|------------------------------------|---|--|----------|
| A. Activities allowed or unallowed | F. Equipment and real property management | K. Real property acquisition and relocation assistance | O. None |
| B. Allowable costs/cost principles | G. Matching, level of effort, earmarking | L. Reporting | P. Other |
| C. Cash management | H. Period of availability of Federal funds | M. Subrecipient monitoring | |
| D. Davis - Bacon Act | I. Procurement and suspension and debarment | N. Special tests and provisions | |
| E. Eligibility | J. Program income | | |

⁴ N/A for NONE

REPORT ID: 40647 6/17/02

FEDERAL PROGRAMS - Continued (Page 3 - #6 of 6)

10. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR				11. AUDIT FINDINGS			
CFDA Number (a)	Research and develop- ment (b)	Name of Federal program (c)	Amount expended (d)	Direct award (e)	Major program (f)	Type(s) of compliance requirement(s) ³ (a)	Audit finding reference number(s) ⁴ (b)
2 0 .507	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	FEDERAL TRANSIT CAPITAL AND ASSISTANCE	\$ 5,647,250 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
2 0 .106	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	AIRPORT IMPROVEMENT PROGRAM	\$ 10,179,265 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
8 3 .503	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	CIVIL DEFENSE	\$ 76,733 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	N/A
6 6 .606	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	WASTE WATER SYSTEMS IMPROVEMENTS	\$ 1,895,383 .00	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	O	N/A
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE PASSENGER FACILITY CHARGE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

The Honorable Mayor-President
and Members of the Metropolitan Council
City of Baton Rouge and Parish of East Baton Rouge:

Compliance

We have audited the compliance of the City of Baton Rouge and Parish of East Baton Rouge (the City-Parish) with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), for its passenger facility charge program for the year ended December 31, 2001. Compliance with the requirements of laws and regulations applicable to its passenger facility charge program is the responsibility of the City-Parish's management. Our responsibility is to express an opinion on the City-Parish's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the City-Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City-Parish's compliance with those requirements.

In our opinion, the City-Parish complied, in all material respects, with the requirements referred to above that are applicable to its passenger facility charge program for the year ended December 31, 2001.

Internal Control Over Compliance

The management of the City-Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws and regulations applicable to the passenger facility charge program. In planning and performing our audit, we considered the City-Parish's internal control over compliance with requirements that could have a direct and material effect on the passenger facility charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Guide.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in

relation to the passenger facility charge program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Passenger Facility Charges

We have audited the basic financial statements of the City of Baton Rouge and the Parish of East Baton Rouge as of and for the year ended December 31, 2001, and have issued our report thereon dated May 10, 2002, which includes a reference to the report of other auditors and which includes an explanatory paragraph regarding the adoption of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis* - for State and Local Governments, and Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of passenger facility charges collected and expended is presented for purposes of additional analysis as specified in the Guide and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, and the Federal Aviation Administration and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Baton Rouge, Louisiana
May 10, 2002

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SCHEDULE OF PASSENGER FACILITY CHARGES (PFC)
COLLECTED AND EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2001

	FIRST QUARTER <u>2001</u>	SECOND QUARTER <u>2001</u>	THIRD QUARTER <u>2001</u>	FOURTH QUARTER <u>2001</u>	YEAR ENDED <u>12-31-01</u>
PFC Revenues Received	\$ 89,151	\$ 267,311	\$ 292,480	\$ 245,965	\$ 894,907
Proceeds From Long Term Debt	--	--	65,130	--	65,130
Interest Earnings	<u>11,842</u>	<u>2,352</u>	<u>153</u>	<u>782</u>	<u>15,129</u>
Total Revenues	<u>\$ 100,993</u>	<u>\$ 269,663</u>	<u>\$ 357,763</u>	<u>\$ 246,747</u>	<u>\$ 975,166</u>
PFC Administrative Fee	\$ 2,375	\$ 7,710	\$ 7,799	\$ 9,060	\$ (26,944)
Bond Principal Payments	170,250	170,250	56,750	53,683	(450,933)
Bond Interest Payments	59,729	68,110	31,178	120,011	(279,028)
Expenditures on Approved PFC Projects	<u>521,570</u>	<u>434,208</u>	<u>287,903</u>	<u>--</u>	<u>(1,243,681)</u>
Total Expenditures	<u>\$ 753,924</u>	<u>\$ 680,278</u>	<u>\$ 383,630</u>	<u>\$ 182,754</u>	<u>\$ (2,000,586)</u>
Net Assets, Restricted for PFC 1/1/01					<u>1,075,348</u>
Net Assets, Restricted for PFC 12/31/01					<u>\$ 49,928</u>

